Exhibit 27

Honorable Pamela K. Chen United States District Judge Eastern District of New York 225 Cadman Plaza East Brooklyn, New York 11201

May 13, 2024

Dear Judge Chen,

My name is Maxwell McMahon, the middle child of Martha and Michael McMahon. The purpose of this letter is to give you insight into my life, my perception of my father, and the impact of this prosecution on not just myself but our entire family. My father is the strongest, bravest person I will ever know. I would like to paint a picture of what my life and his has been like since late October of 2020.

On the morning of October 28th, 2020, I was woken up to my mother in tears sitting at my bedside. She stated the words, "Dad was arrested this morning" and I was speechless. I couldn't tell if this was some sort of joke. My father arrested? The most upstanding person I know who has never done a misdeed in his life? Being certain this was a mistake, I continued to my online classes for senior year of high school. All throughout the day my foot kept tapping while sitting at my desk, not being able to concentrate. I glanced at my phone and checked our home security footage, horrified to see a team of armed agents sweeping our property while I was sleeping. While on my break from classes, I walked into the kitchen to find my family gathered all completely shaken, feeling helpless, my mother trying her best to reassure everyone that everything will be okay.

Everyday after school, I worked the closing shift at a Subaru Service Center. On this day, I called out to be with my family. I remember not feeling comfortable leaving the house as there were several cars parked on our street. There were multiple men and women with cameras and notepads trying to get shots of anyone coming in and out of the house. During this we all stayed inside making sure to avoid these reporters. After a while of no activity, they started going to our neighbors' doors asking them questions about my father's arrest. What sort of questions I'm not entirely sure but the lack of privacy was

abhorrent. When it came time to finally leave the house maybe the day after, I was bombarded by several people trying to ask me questions. This continued for days even in the pouring rain. I remember one of the reporters asking me about details of the allegations against my father, disgusted I told them to go away off and stay off our property.

Later during the day of the arrest, after waiting around nervously all day, we received word my father was on his way home from the federal court where he was processed. With the press still on the street, my father snuck onto the property over the back fence and met up with all of us in our basement where we exchanged hugs, holding each other in tears. My father tried to keep our spirts up with some jokes saving it'll all be over soon, however none of us knew the hardships we would be in for.

My father is a very generous, kind and loving person. Anyone who knows him can attest to that, all our family and friends. Anywhere he goes he lights up the room with smiles of people happy to see him. The conversations he has for hours with friends that I have been lucky to listen to, are some of the best stories I have ever heard, many from his time with the NYPD in the Bronx. The acts of heroism and countless good deeds he's performed alone can attest to the person he is, but it does not stop there. As if anyone needed proof, he has over a seventy-five medals and recognitions from his time on the force. He is someone who takes pride in his work and is honored to have dedicated himself to the good of his community at work and at home. The choice to wake up everyday and risk your life for others is such a commitment but he made it every day without question. After all of that, to then be persecuted by the government he once served with pride and dignity is more than a miscarriage of justice.

After graduation from high school, I had the choice to go to college like everyone I knew or stay home and work. It was a difficult choice. Prior to the events of October 2020 my decision was clear I wanted to head off to school and secure a higher education in engineering and experience college, which so many describe as some of the best years of their lives. Due to the financial burden of fighting in court, hiring lawyers, etc. I wanted to lessen the burden on my parents and find another path to be successful. College is often one of the biggest expenses a family will need to save for, especially with three children. Even going to a local college, I was afraid that additional expenses would put unneeded stress on my parents, so I decided to stay home and work. Primarily to be with my parents as we all endure this terrible time and save every penny possible. During the college application process, because I was not sure which direction I wanted to go, I was offered a full-time job, as my current position as service advisor at Subaru, in my hometown of Mahwah, NJ. I weighed my options and decided it would be better to work

and help at home. Without this life upending event I believe I would have gone to college and received an experience like my peers. More recently, I decided to try my luck with another endeavor on top of my full-time job and get my real estate license. It was a difficult process, but I was willing to do whatever I needed to make ends meet and help my family.

During the course of the trial on the days I was able to go, I had to bear witness to horrible accusations against my father which I know are not true. My mother warned me and my brother of how difficult it would be, but it was much worse than I imagined. My parents did not want my younger sister Ann Marie to be there, afraid she would not be able to handle it. I believe they made the right decision because sitting there listening to people who do not know my father, or anything about him, drag his name and reputation through the mud was disgusting. Witnessing that and feeling helpless was awful. Meanwhile, my father was still smiling on the outside, doing everything he could to keep everyone in a good mood. The amount of people who joined our family at the trial spoke volumes to me and hopefully to you as well. The people who know and love my father dropped everything they were doing to make the over an hour trip to Brooklyn each day at the crack of dawn, to show their support.

My friends who have met my dad over the years, say he is one of the funniest people they know. Either my dad was their lacrosse or baseball coach or know him from spending every weekend at our home. Our house was where everyone wanted to be and a large part of that was to hang out with "Mr. McMahon" and listen to his great dad jokes. When he was arrested people he only met once or twice were sending support of gifts and kind words. Once they heard the facts of his side of the story, it was obvious the wrongful prosecution of an innocent man was taking place. In my opinion, his conviction makes a mockery of our justice system, especially with all the evidence on his side. The successful federal prosecution rate is nearly 100% so from a jury's perspective, if the government thinks they got the right guy, they probably got the right guy. In this case, it could not be farther from the truth. When you have a prosecutor willing to blur the lines of truth and present misinformation as fact, the jury would tend to trust the government and rule in their favor. They were misled in my father's case.

All in all, I hope when it comes time to make the decision of what happens to my father, I hope you weigh in what I have to say, as well as what so many others have said, and choose mercy. Please do not take a loving father away from our amazing family or from his loving friends. It would mean more than anything to be able to have him around so I can try to continue to make him proud of me, so he can meet his baby great-nephew in a few months, so he can finally enjoy his life again after years of the stress he has been put through. Being around him the last several years, after what I have witnessed, it is clear he has already served his sentence. So, I ask if you can find it within you to keep him home where he belongs, with his family.

Respectfully,

Maxwell Vincent McMahon

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